



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

AUGUST 9, 2000, 1:30 P.M.

ACTION ITEMS & STATUS REPORT ITEMS**Agenda Item No: 1**

Title: Update of Assessors' Handbook Section 267, *Welfare, Church, and Religious Exemptions*
Issue/Topic:

Should the Board authorize publication of the updated Assessors' Handbook Section 267, *Welfare, Church, and Religious Exemptions*, and should it include a discussion of the Board's 1997 decision in the *Matter of St. Jude Hospital Yorba Linda, dba St. Jude Heritage Health Foundation*?

Committee Discussion:

Staff described their recommendation to include a discussion on the Board's *St. Jude* decision in the multispecialty clinic section of the handbook. Staff explained that the modified language for multi-specialty clinics limits the text to include a "case-specific" discussion of the Board's *St. Jude* decision.

Committee Action/Recommendation/Direction:

The Committee voted to recommend that the Board authorize publication of staff's recommended draft.

Approved: /s/ Marcy Jo Mandel for
Kathleen Connell, Committee Chair

/s/ James E. Speed
James E. Speed, Executive Director

BOARD APPROVED

At the August 10, 2000 Board Meeting

/s/ Judy Newton
Judy Newton, Chief
Board Proceeding Division